



U.S. Department of Commerce  
BUREAU OF THE CENSUS

GT77 No. 2

Issued October 1977

## April—June 1977

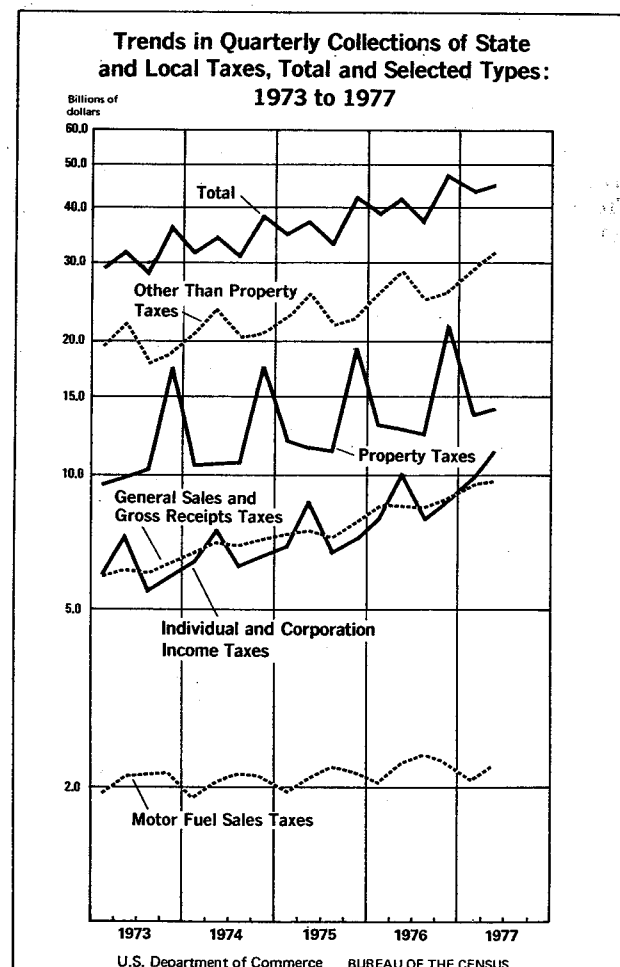
Taxes collected by State and local governments in the United States totaled \$174.2 billion during the 12 months ended with June 1977. This was an increase in total taxes of \$18.7 billion, or 12.0 percent, in comparison with the year ending with June 1976. State taxes rose \$11.5 billion (12.9 percent) in this period and locally imposed taxes were up \$7.2 billion (10.9 percent). Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1977	1976	
Total.....	174,189	155,477	12.0
Property.....	61,909	56,332	9.9
Other than property.....	112,280	99,145	13.2
General sales and gross receipts.....	36,464	32,144	13.4
Motor fuel sales.....	9,166	8,710	5.2
Tobacco product sales..	3,615	3,585	0.8
Alcoholic beverage sales.....	2,248	2,187	2.8
Individual income.....	28,843	24,715	16.7
Corporation net income..	9,021	7,293	23.7
Motor vehicle and operators' licenses...	4,864	4,596	5.8
All other.....	18,059	15,916	13.5

During the second quarter of calendar 1977 collections of State and local taxes amounted to \$46.0 billion. As compared with the corresponding quarter of 1976, this is a rise of \$4.5 billion, or 10.7 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1973.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes



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in individual State collections for particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

## CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1976 and State Government Finances in 1976. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1975-76.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-fifth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 85 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent ( $\pm$ ) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Second Quarter of 1977 and Prior Periods**  
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
QUARTERS													
1977:													
2d quarter.....	46,038	29,321	16,717	13,955	9,730	2,342	945	595	8,076	3,272	1,405	5,718	
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749	
1976:													
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773	
3d quarter.....	37,293	22,046	15,247	12,344	8,426	2,373	928	541	6,319	1,597	946	3,819	
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277	
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072	
1975:													
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282	
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285	
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704	
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536	
1974:													
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934	
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938	
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506	
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096	
1973:													
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324	
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270	
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	856	519	5,341	2,025	1,092	3,837	
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951	
12 MONTHS ENDING													
June 1977.....	174,189	100,364	73,825	61,909	36,464	9,166	3,615	2,248	28,843	9,021	4,864	18,059	
March 1977.....	169,738	97,541	72,197	60,626	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618	
December 1976.....	165,225	94,474	70,751	59,665	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941	
September 1976.....	159,639	91,658	67,981	57,338	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450	
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916	
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,343	
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807	
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459	
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112	
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914	
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474	
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864	
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196	
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527	
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382	
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	3,253	1,923	18,380	5,368	3,831	11,228	
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,208	3,812	11,135	
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1975-76. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1977, and Prior Periods  
(Dollar amounts in millions)

Area	Area popu- lation, 1975 <sup>1</sup>	Collections, 12 months ended June			Area	Area popu- lation, 1975 <sup>1</sup>	Collections, 12 months ended June		
		1977	1976	Percent change			1977	1976	Percent change
ALABAMA					IOWA				
Jefferson County.....	646,200	70.9	67.9	4.4	Polk County.....	299,500	104.6	98.0	6.7
Mobile County.....	333,800	25.2	16.0	*57.5	KANSAS				
ARIZONA					Sedgwick County.....	343,100	105.4	93.0	13.3
Maricopa County.....	1,217,500	351.0	291.8	20.3	KENTUCKY				
Pima County.....	441,200	147.7	128.3	15.1	Jefferson County.....	700,700	116.3	102.7	13.2
ARKANSAS					LOUISIANA				
Pulaski County.....	324,200	53.9	44.5	21.1	East Baton Rouge Parish.....	311,400	33.2	31.0	7.1
CALIFORNIA					Jefferson Parish.....	395,800	44.4	45.3	-2.0
Alameda County.....	1,088,700	529.9	484.2	9.4	Orleans Parish.....	564,300	65.8	37.7	*74.5
Contra Costa County.....	584,200	356.7	311.3	14.6	MARYLAND				
Fresno County.....	445,600	183.3	165.5	10.8	Anne Arundel County.....	336,600	67.2	54.2	24.0
Kern County.....	343,700	196.6	188.1	4.5	Baltimore city.....	851,500	205.7	193.8	6.1
Los Angeles County.....	6,944,900	3,400.5	2,989.4	13.8	Baltimore County.....	635,300	149.5	136.8	9.3
Monterey County.....	265,900	112.2	100.0	12.2	Montgomery County.....	564,000	242.2	215.8	12.2
Orange County.....	1,710,200	754.7	652.4	15.7	Prince Georges County.....	678,400	169.3	173.3	-2.3
Riverside County.....	526,600	216.9	191.6	13.2	MASSACHUSETTS				
Sacramento County.....	688,000	241.5	216.8	11.4	Bristol County.....	463,800	162.3	138.3	17.4
San Bernardino County.....	696,800	274.6	248.3	10.6	Essex County.....	631,200	316.3	265.6	19.1
San Diego County.....	1,587,500	573.6	529.3	8.4	Hampden County.....	463,800	173.2	154.8	11.9
San Francisco County.....	668,800	388.9	339.9	14.4	Middlesex County.....	1,399,000	712.3	659.5	8.0
San Joaquin County.....	299,400	103.9	105.6	-1.6	Norfolk County.....	620,000	287.2	280.3	2.5
San Mateo County.....	573,000	289.3	265.4	9.0	Plymouth County.....	379,800	182.2	162.1	12.4
Santa Barbara County.....	279,600	112.2	(NA)	(NA)	Suffolk County.....	722,800	476.2	383.5	24.2
Santa Clara County.....	1,173,400	567.7	512.1	10.9	Worcester County.....	648,100	228.9	208.0	10.0
Ventura County.....	438,100	194.4	173.7	11.9	MICHIGAN				
COLORADO					Genesee County.....	450,400	155.1	136.7	13.5
Denver County.....	489,000	167.0	157.8	5.8	Ingham County.....	270,900	93.1	86.7	7.4
El Paso County.....	286,100	63.1	60.4	4.5	Kent County.....	427,100	111.7	108.9	2.6
Jefferson County.....	304,700	96.7	82.3	17.5	Macomb County.....	669,600	253.9	231.7	9.6
CONNECTICUT					Oakland County.....	967,500	408.6	392.7	4.0
Fairfield County.....	793,900	358.5	348.7	2.8	Washtenaw County.....	256,400	108.3	105.3	2.8
Hartford County.....	822,900	348.2	312.4	11.5	Wayne County.....	2,536,700	828.1	818.0	1.2
New Haven County.....	760,900	298.8	273.2	9.7	MINNESOTA				
DELAWARE					Hennepin County.....	925,800	429.6	411.6	4.4
New Castle County.....	399,000	63.9	63.0	1.4	Ramsey County.....	457,500	164.9	153.7	7.3
DISTRICT OF COLUMBIA					MISSOURI				
Washington, D.C.....	712,000	168.6	148.9	13.2	Jackson County.....	638,400	130.1	126.0	3.3
FLORIDA					St. Louis city.....	534,100	87.0	79.0	10.1
Broward County.....	862,500	233.1	207.8	12.2	St. Louis County.....	963,900	299.2	290.2	3.1
Dade County.....	1,438,600	414.5	388.6	6.7	NEBRASKA				
Duval County.....	570,500	85.1	80.0	6.4	Douglas County.....	411,000	142.7	127.7	11.7
Hillsborough County.....	586,000	101.5	99.1	2.4	NEVADA				
Orange County.....	412,300	91.3	87.9	3.9	Clark County.....	332,500	88.2	71.9	22.7
Palm Beach County.....	460,100	159.6	140.6	13.5	NEW JERSEY				
Pinellas County.....	652,800	120.0	109.6	9.5	Bergen County.....	871,900	464.2	410.3	13.1
Polk County.....	273,800	52.0	46.4	12.1	Burlington County.....	341,100	131.4	113.5	15.8
GEORGIA					Camden County.....	477,000	209.0	172.8	20.9
De Kalb County.....	457,900	111.1	112.2	-1.0	Essex County.....	885,300	415.4	413.0	0.6
Fulton County.....	584,200	241.0	223.7	7.7	Hudson County.....	582,800	237.1	224.8	5.5
HAWAII					Mercer County.....	320,500	143.5	122.2	17.4
Honolulu County.....	704,500	114.3	117.1	-2.4	Middlesex County.....	589,600	293.8	270.4	8.7
ILLINOIS					Monmouth County.....	486,700	254.5	209.9	21.2
Cook County.....	5,365,400	1,785.8	1,716.6	4.0	Morris County.....	391,900	241.9	220.5	9.7
Du Page County.....	542,500	226.4	208.3	8.7	Ocean County.....	296,800	137.7	133.8	2.9
Kane County.....	266,800	(NA)	(NA)	(NA)	Passaic County.....	452,700	179.3	148.9	20.4
Lake County.....	396,800	155.1	137.6	12.7	Union County.....	519,300	269.6	235.5	14.5
St. Clair County.....	279,400	47.0	40.5	16.0	NEW MEXICO				
Will County.....	287,100	110.8	81.5	*36.0	Bernalillo County.....	365,200	58.1	53.1	9.4
INDIANA					NEW YORK				
Allen County.....	290,600	77.0	76.7	0.4	Albany County.....	288,900	95.0	90.5	5.0
Lake County.....	544,600	176.0	146.3	20.3	Erie County.....	1,091,500	536.6	458.7	17.0
Marion County.....	789,000	206.0	227.1	-9.3					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1977,  
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1975 <sup>1</sup>	Collections, 12 months ended June			Area	Area popu- lation, 1975 <sup>1</sup>	Collections, 12 months ended June		
		1977	1976	Percent change			1977	1976	Percent change
NEW YORK--Continued					RHODE ISLAND				
Monroe County.....	708,400	315.4	251.4	25.5	Providence County.....	577,800	166.2	163.2	1.8
Nassau County.....	1,382,400	1,051.2	1,000.4	5.1	SOUTH CAROLINA				
New York City.....	7,567,800	3,266.1	3,002.2	8.8	Charleston County.....	262,900	46.6	35.1	32.8
Oneida County.....	266,200	82.8	71.4	16.0	Greenville County.....	265,700	48.6	45.4	7.0
Onondaga County.....	472,800	170.9	153.0	11.7	Richland County.....	251,400	40.9	39.7	3.0
Suffolk County.....	1,239,600	788.9	694.5	13.6	TENNESSEE				
Westchester County.....	877,000	597.5	590.4	1.2	Davidson County.....	451,000	88.1	86.6	1.7
NORTH CAROLINA					Hamilton County.....	265,700	58.4	49.1	18.9
Guilford County.....	300,500	59.9	63.5	-5.7	Knox County.....	295,100	46.3	52.6	<sup>2</sup> -12.0
Mecklenburg County.....	375,000	99.7	96.5	3.3	Shelby County.....	744,900	161.0	141.4	13.9
Wake County.....	263,800	54.5	41.0	<sup>2</sup> 32.9	TEXAS				
OHIO					Bexar County.....	910,400	167.0	135.0	23.7
Cuyahoga County.....	1,603,900	519.5	500.5	3.8	Dallas County.....	1,399,400	461.8	428.4	7.8
Franklin County.....	866,100	220.6	196.3	12.4	El Paso County.....	414,700	67.0	62.5	7.2
Hamilton County.....	905,000	245.4	211.0	16.3	Harris County.....	1,963,600	652.8	561.6	16.2
Lorain County.....	268,700	(NA)	(NA)	(NA)	Tarrant County.....	739,100	162.1	138.1	17.4
Lucas County.....	479,900	115.8	108.2	7.0	Travis County.....	359,400	96.8	81.7	18.5
Mahoning County.....	307,100	70.5	44.2	<sup>2</sup> 59.5	UTAH				
Montgomery County.....	588,000	200.6	155.7	<sup>2</sup> 28.8	Salt Lake County.....	514,000	118.5	105.1	12.7
Stark County.....	384,200	71.7	64.6	11.0	VIRGINIA				
Summit County.....	535,300	142.3	132.7	7.2	Fairfax County.....	514,200	197.6	164.1	20.4
OKLAHOMA					Norfolk city.....	285,500	38.0	36.6	3.8
Oklahoma County.....	538,100	93.9	89.9	4.4	WASHINGTON				
Tulsa County.....	417,200	91.4	88.1	3.7	King County.....	1,149,200	298.9	287.1	4.1
OREGON					Pierce County.....	409,800	89.9	81.0	11.0
Multnomah County.....	535,700	224.2	202.0	11.0	Snohomish County.....	262,500	55.2	53.9	2.4
PENNSYLVANIA					Spokane County.....	304,900	56.2	51.1	10.0
Allegheny County.....	1,517,300	368.8	365.0	1.0	WISCONSIN				
Berks County.....	305,100	62.4	55.3	12.8	Dane County.....	309,900	100.6	109.4	-8.1
Bucks County.....	457,700	132.2	104.1	27.0	Milwaukee County.....	1,032,900	407.9	355.4	14.8
Chester County.....	291,600	69.2	59.6	16.1	Waukesha County.....	253,500	89.5	97.6	-8.3
Delaware County.....	586,700	181.0	170.5	6.2					
Erie County.....	271,700	87.0	80.2	8.5					
Lancaster County.....	341,300	44.9	39.7	13.1					
Lehigh County.....	265,300	61.4	55.3	11.0					
Luzerne County.....	346,100	37.9	35.8	5.9					
Montgomery County.....	630,500	218.8	207.2	5.6					
Philadelphia County.....	1,824,900	327.8	254.9	28.6					
Westmoreland County.....	376,900	53.0	47.0	12.8					
York County.....	285,600	40.2	35.4	13.6					

Note: Property tax amounts for the areas shown are based on a complete mail canvass of local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources and limitations of data."

NA Not available.

<sup>1</sup>Population data are estimates from the Bureau of the Census, Current Population Reports.

<sup>2</sup>Reflects change in collection cycle.

<sup>3</sup>Reflects collection of taxes delayed pending adjudication.

## QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1977 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	2d quarter 1977 (thousand dollars)	12-month periods			2d quarter 1977 (thousand dollars)	12-month periods		
		Year ended June 1977 (thousand dollars)	Percent change from--			Year ended June 1977 (thousand dollars)	Percent change from--	
			Year ended March 1977	Year ended June 1976			Year ended March 1977	Year ended June 1976
United States, total <sup>2</sup> .....	29,321,820	100,359,153	2.9	12.9	8,301,175	30,750,964	3.3	13.2
Alabama.....	313,188	1,366,757	1.9	14.1	115,035	444,212	3.5	16.9
Alaska.....	485,782	741,852	18.9	23.7	(X)	(X)	(X)	(X)
Arizona.....	354,782	1,154,416	4.4	12.4	136,046	502,911	4.1	15.5
Arkansas.....	231,760	798,796	3.2	12.4	74,780	274,295	4.0	14.2
California.....	3,657,160	12,593,640	5.5	17.0	1,134,523	4,314,026	4.6	15.2
Colorado.....	274,704	1,073,804	2.4	12.5	81,924	341,672	2.0	12.4
Connecticut.....	467,017	1,401,557	4.4	7.5	150,065	580,289	1.6	-3.4
Delaware.....	123,964	393,901	3.1	7.7	(X)	(X)	(X)	(X)
District of Columbia <sup>2</sup> .....	216,918	(NA)	(NA)	(NA)	37,600	139,482	5.3	18.7
Florida.....	925,811	3,286,319	4.5	11.9	382,858	1,398,590	3.4	11.5
Georgia.....	586,117	1,902,837	4.8	13.4	183,712	689,215	2.2	10.7
Hawaii.....	199,134	685,763	3.1	7.3	96,419	341,017	4.9	10.1
Idaho.....	110,175	363,922	2.9	10.1	27,166	103,860	4.5	16.9
Illinois.....	1,438,843	5,327,529	2.4	12.4	472,328	1,842,318	1.6	10.0
Indiana.....	710,223	2,234,863	8.2	15.4	348,470	1,113,935	8.8	20.0
Iowa.....	353,324	1,288,895	3.4	7.8	86,216	346,785	-0.2	-1.4
Kansas.....	282,175	962,958	2.1	12.7	85,937	326,707	1.9	8.8
Kentucky.....	453,511	1,556,923	4.9	11.1	124,189	463,841	4.3	13.4
Louisiana.....	482,702	1,697,698	1.7	3.2	127,721	483,609	2.6	14.9
Maine.....	130,833	468,686	<sup>3</sup> -2.5	<sup>3</sup> -11.7	42,895	169,665	2.8	12.1
Maryland.....	815,913	2,127,029	5.2	8.4	165,008	465,840	2.8	11.1
Massachusetts.....	819,982	2,926,938	-4.7	7.4	113,649	441,878	-3.8	27.0
Michigan.....	1,146,898	4,530,504	-2.0	19.3	326,005	1,299,355	2.3	24.5
Minnesota.....	670,681	2,484,758	2.2	12.5	120,017	466,657	3.2	9.4
Mississippi.....	269,514	954,950	3.7	11.3	124,849	474,219	3.4	14.5
Missouri.....	503,342	1,598,749	3.6	10.7	154,489	596,434	2.9	12.1
Montana.....	106,308	310,048	0.6	11.6	(X)	(X)	(X)	(X)
Nebraska.....	169,162	610,234	6.9	24.6	56,848	198,737	6.9	20.0
Nevada.....	95,557	334,279	5.7	13.9	35,923	115,222	10.6	15.6
New Hampshire.....	65,089	200,353	3.0	8.8	(X)	(X)	(X)	(X)
New Jersey.....	979,207	3,068,804	1.4	28.0	249,574	905,097	1.5	9.1
New Mexico.....	186,493	659,389	4.3	13.1	69,343	272,484	2.9	12.0
New York.....	2,133,068	10,616,093	-1.3	7.2	511,928	2,280,247	2.8	8.9
North Carolina.....	593,164	2,389,305	2.9	16.0	136,342	515,483	2.4	10.7
North Dakota.....	88,835	300,206	1.2	7.4	18,038	110,224	-5.2	-0.1
Ohio.....	1,089,710	3,573,515	3.6	7.9	304,183	1,135,466	3.5	11.5
Oklahoma.....	321,855	1,171,998	3.7	18.2	54,073	204,238	3.9	11.8
Oregon.....	330,988	973,157	4.4	17.8	(X)	(X)	(X)	(X)
Pennsylvania.....	2,359,456	5,593,243	4.3	9.1	475,952	1,524,515	2.3	9.2
Rhode Island.....	140,286	448,160	3.0	15.9	37,982	142,293	5.8	27.0
South Carolina.....	305,734	1,181,581	4.2	13.8	108,841	415,277	2.7	11.5
South Dakota.....	47,594	201,348	1.1	6.5	22,682	101,023	1.4	8.9
Tennessee.....	411,083	1,503,076	1.8	23.5	196,179	733,643	5.1	31.8
Texas.....	1,427,611	4,734,128	4.3	21.0	416,377	1,654,568	3.0	15.9
Utah.....	153,904	531,218	2.4	12.0	55,294	226,950	4.2	15.9
Vermont.....	68,022	235,107	2.4	14.5	7,850	32,497	3.5	15.9
Virginia.....	646,790	2,050,473	3.4	12.5	109,144	426,848	2.3	10.7
Washington.....	757,690	2,074,071	4.4	12.2	463,738	1,150,867	6.0	15.5
West Virginia.....	241,793	891,872	2.2	8.9	106,529	436,011	1.8	8.5
Wisconsin.....	750,934	2,551,154	2.1	12.1	167,001	595,978	3.5	14.9
Wyoming.....	43,952	232,297	3.0	18.3	23,053	91,966	3.5	14.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1977 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1977 (thousand dollars)	12-month periods			2d quarter 1977 (thousand dollars)	12-month periods		
		Year ended June 1977 (thousand dollars)	Percent change from--			Year ended June 1977 (thousand dollars)	Percent change from--	
			Year ended March 1977	Year ended June 1976			Year ended March 1977	Year ended June 1976
United States, total <sup>2</sup> .....	2,324,994	9,087,702	0.8	5.2	914,913	3,495,319	0.5	-0.9
Alabama.....	42,182	163,686	1.2	5.5	12,768	49,560	1.4	4.5
Alaska.....	4,622	18,209	-2.3	-25.4	1,055	4,614	-0.6	20.1
Arizona.....	29,860	111,507	10.5	4.9	9,098	35,498	0.7	1.5
Arkansas.....	30,690	119,213	1.0	4.7	11,478	44,572	0.4	4.1
California.....	201,347	811,455	1.0	4.5	62,820	271,503	1.2	1.9
Colorado.....	22,850	99,965	-1.3	0.8	8,105	32,792	0.1	0.8
Connecticut.....	39,977	159,159	2.9	14.1	18,769	75,084	0.8	4.9
Delaware.....	8,906	29,805	5.0	7.0	3,455	12,245	-0.1	1.1
District of Columbia <sup>2</sup> .....	5,814	22,842	-0.8	6.0	3,176	(NA)	(NA)	(NA)
Florida.....	103,206	384,330	1.1	4.0	52,567	186,355	2.3	2.1
Georgia.....	63,845	245,265	1.0	4.7	24,623	74,593	1.2	1.8
Hawaii.....	8,568	32,817	1.9	6.2	2,580	10,310	1.3	7.7
Idaho.....	10,832	45,760	0.1	6.7	2,053	7,997	0.1	1.2
Illinois.....	101,250	405,679	1.1	3.9	48,684	177,171	1.4	-6.6
Indiana.....	67,806	262,607	2.5	5.6	14,184	52,280	2.4	2.0
Iowa.....	33,142	133,108	1.3	4.9	11,717	46,277	0.9	2.1
Kansas.....	30,797	119,002	2.7	20.5	8,077	32,108	0.7	1.3
Kentucky.....	49,275	184,375	1.8	4.7	6,196	22,253	1.6	0.3
Louisiana.....	45,708	173,139	0.7	5.0	14,701	56,934	0.5	1.8
Maine.....	13,025	55,293	1.0	5.8	6,238	24,296	0.5	1.5
Maryland.....	48,528	189,057	0.7	4.4	16,281	54,326	-0.6	0.1
Massachusetts.....	67,335	214,158	-0.3	3.9	43,614	142,758	-6.6	-4.3
Michigan.....	109,986	426,875	1.3	5.4	34,159	138,450	-0.5	0.7
Minnesota.....	49,080	197,110	1.3	4.0	21,101	84,802	0.2	2.8
Mississippi.....	50,107	133,270	2.7	7.8	8,175	30,061	1.1	1.6
Missouri.....	52,515	204,591	1.5	4.0	15,179	59,458	0.5	2.1
Montana.....	10,372	43,958	1.1	6.6	2,950	11,429	0.2	2.6
Nebraska.....	21,593	87,934	0.2	4.7	5,919	22,340	0.9	1.2
Nevada.....	7,302	29,420	2.4	7.7	2,722	11,137	-1.1	-2.1
New Hampshire.....	11,394	40,279	1.3	3.5	6,802	27,130	2.1	-1.3
New Jersey.....	75,148	292,806	0.5	4.0	44,971	169,305	1.4	1.1
New Mexico.....	16,230	64,802	1.3	6.8	3,420	13,682	0.2	0.4
New York.....	123,267	503,143	-1.7	2.1	86,039	335,376	0.4	0.5
North Carolina.....	75,176	290,013	1.1	4.1	5,093	20,307	-1.6	-5.4
North Dakota.....	7,204	29,889	4.5	10.7	2,234	8,570	0.4	-1.3
Ohio.....	96,223	393,258	0.7	4.6	50,397	196,910	0.6	1.1
Oklahoma.....	31,953	123,995	1.4	5.8	13,904	52,187	1.4	2.8
Oregon.....	23,378	91,302	1.6	6.0	7,996	31,817	-0.2	1.4
Pennsylvania.....	122,860	499,054	-0.8	3.5	63,518	247,965	0.7	1.7
Rhode Island.....	10,239	40,737	2.1	1.9	6,123	24,393	-0.6	-0.1
South Carolina.....	36,708	140,496	0.9	4.7	6,319	23,585	0.8	0.7
South Dakota.....	7,819	36,082	-0.9	1.8	2,295	9,135	-0.6	-0.6
Tennessee.....	49,352	192,835	1.5	5.3	17,697	67,822	0.9	2.5
Texas.....	114,706	465,838	1.3	18.0	73,557	285,986	1.3	3.9
Utah.....	13,745	54,671	1.3	5.4	1,946	7,679	0.8	2.8
Vermont.....	6,040	23,210	0.4	4.8	2,328	9,520	-0.5	-1.9
Virginia.....	65,966	265,149	0.7	4.4	4,674	17,859	1.1	1.0
Washington.....	42,876	180,486	-0.2	3.0	16,051	57,888	0.6	-2.2
West Virginia.....	21,132	79,521	-1.0	-2.9	7,283	27,975	1.9	3.7
Wisconsin.....	41,972	170,831	1.2	5.5	21,827	84,354	1.3	1.5
Wyoming.....	6,900	28,558	3.2	9.1	1,171	4,671	-0.8	3.2

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1977 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	2d quarter 1977 (thousand dollars)	12-month periods			2d quarter 1977 (thousand dollars)	12-month periods		
		Year ended June 1977 (thousand dollars)	Percent change from--			Year ended June 1977 (thousand dollars)	Percent change from--	
			Year ended March 1977	Year ended June 1976			Year ended March 1977	Year ended June 1976
United States, total <sup>2</sup> .....	567,366	2,126,331	1.3	2.5	7,069,160	25,334,057	2.6	17.4
Alabama.....	17,236	70,179	1.0	3.8	57,231	246,952	1.2	18.8
Alaska.....	2,015	8,215	2.3	4.8	37,627	210,309	2.3	43.8
Arizona.....	4,744	17,779	1.9	3.7	75,798	190,592	7.1	17.0
Arkansas.....	4,889	18,431	3.5	4.5	53,882	163,782	1.0	10.8
California.....	33,623	127,459	1.2	1.7	1,170,990	3,620,641	5.8	22.2
Colorado.....	4,173	19,111	0.3	14.4	81,959	367,714	1.7	15.2
Connecticut.....	5,914	24,297	0.3	1.0	41,772	59,333	14.8	17.5
Delaware.....	1,101	4,372	-0.8	-3.3	52,040	167,618	4.4	16.2
District of Columbia <sup>3</sup> .....	2,599	(NA)	(NA)	(NA)	57,907	204,757	10.6	24.9
Florida.....	50,425	187,075	1.7	3.5	(X)	(X)	(X)	(X)
Georgia.....	19,905	76,347	-1.0	1.0	147,124	495,639	5.1	20.0
Hawaii.....	4,615	16,222	2.8	8.1	53,536	203,019	2.1	9.8
Idaho.....	1,692	6,616	12.8	5.1	40,189	115,808	5.2	17.2
Illinois.....	18,624	76,308	0.4	-0.6	394,708	1,413,367	4.2	16.2
Indiana.....	8,391	28,309	4.9	7.0	132,171	480,454	5.1	18.5
Iowa.....	3,848	14,748	2.2	3.0	125,058	447,409	6.5	15.2
Kansas.....	4,385	17,311	1.8	2.8	73,175	209,172	-3.8	8.0
Kentucky.....	3,758	14,925	1.2	-1.8	87,905	338,161	5.0	15.6
Louisiana.....	11,671	45,309	1.4	3.4	46,024	133,653	5.3	12.5
Maine.....	6,011	24,349	2.2	6.2	25,490	75,157	14.8	45.4
Maryland.....	7,295	28,200	1.8	2.6	305,014	806,807	1.9	2.1
Massachusetts.....	19,229	77,083	-5.2	0.4	346,854	1,191,530	-7.5	-2.0
Michigan.....	21,833	80,362	3.1	4.9	260,113	1,348,456	-0.8	19.3
Minnesota.....	12,778	50,502	-2.2	0.8	225,384	957,107	0.5	12.6
Mississippi.....	8,424	28,116	7.8	9.1	51,686	128,414	8.4	21.7
Missouri.....	5,750	23,288	2.1	1.9	117,948	389,594	4.3	15.0
Montana.....	1,723	8,110	-11.6	-4.8	41,124	111,642	6.1	14.5
Nebraska.....	2,835	10,339	2.6	0.6	53,851	170,596	14.0	61.3
Nevada.....	2,844	10,536	3.6	8.4	(X)	(X)	(X)	(X)
New Hampshire.....	1,020	4,087	1.4	4.9	6,172	7,066	13.8	14.4
New Jersey.....	14,455	53,825	-9.1	-2.8	174,421	710,923	18.2	579.6
New Mexico.....	1,598	6,595	1.1	-1.3	36,392	76,187	23.4	30.9
New York.....	35,833	149,570	-0.4	-1.9	952,139	4,429,996	-2.1	9.1
North Carolina.....	22,559	86,762	1.4	2.7	184,190	782,093	3.2	29.3
North Dakota.....	1,591	6,243	2.1	3.5	32,588	55,234	13.4	9.4
Ohio.....	21,439	71,759	5.7	0.8	210,178	614,879	6.6	20.2
Oklahoma.....	8,947	33,950	4.3	9.8	72,863	215,810	2.9	9.5
Oregon.....	1,593	5,966	1.5	18.1	182,396	561,895	4.5	19.0
Pennsylvania.....	30,140	106,360	0.2	1.8	360,235	1,178,072	3.8	10.9
Rhode Island.....	1,931	7,362	0.2	-5.6	34,226	112,555	1.4	20.6
South Carolina.....	19,954	74,078	2.6	7.2	67,440	290,392	2.7	18.9
South Dakota.....	1,847	7,108	1.3	-0.5	(X)	(X)	(X)	(X)
Tennessee.....	10,984	41,975	2.3	5.0	16,165	22,385	2.9	1.6
Texas.....	38,750	147,101	3.3	11.8	(X)	(X)	(X)	(X)
Utah.....	1,268	5,377	7.4	23.7	46,852	158,268	-0.1	12.6
Vermont.....	2,847	12,210	1.0	1.2	22,913	70,304	6.5	19.3
Virginia.....	22,501	63,974	7.7	17.8	196,142	714,086	3.6	16.2
Washington.....	21,198	67,950	1.6	3.9	(X)	(X)	(X)	(X)
West Virginia.....	5,858	20,895	3.9	6.5	52,285	164,672	3.8	17.5
Wisconsin.....	11,048	38,665	3.3	0.9	322,910	1,126,305	5.1	22.6
Wyoming.....	274	1,177	0.3	-1.7	(X)	(X)	(X)	(X)

See footnotes at end of table.



Table 3. Collections of Selected State Taxes, Second Quarter of 1977 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	2d quarter 1977 (thousand dollars)	12-month periods			2d quarter 1977 (thousand dollars)	12-month periods		
		Year ended June 1977 (thousand dollars)	Percent change from--			Year ended June 1977 (thousand dollars)	Percent change from--	
			Year ended March 1977	Year ended June 1976			Year ended March 1977	Year ended June 1976
United States, total <sup>2</sup> .....	3,271,869	9,022,213	5.7	23.7	1,325,186	4,562,308	3.6	5.9
Alabama.....	20,256	71,963	8.9	21.6	3,357	39,563	2.3	6.6
Alaska.....	11,236	35,760	-0.5	15.0	5,652	8,502	-6.6	-25.2
Arizona.....	23,153	51,786	13.4	11.4	10,729	51,684	1.3	8.2
Arkansas.....	31,608	67,211	14.4	18.0	9,061	45,209	1.5	2.9
California.....	541,928	1,641,595	6.5	27.8	94,342	352,626	15.9	-4.5
Colorado.....	40,867	77,945	15.4	12.0	9,847	43,186	-3.3	9.1
Connecticut.....	63,878	201,298	23.0	53.5	28,621	71,895	3.2	5.1
Delaware.....	18,894	29,133	46.9	33.3	5,685	19,908	1.9	7.0
District of Columbia <sup>2</sup> .....	24,006	(NA)	(NA)	(NA)	5,347	26,824	5.1	54.6
Florida.....	72,526	194,199	3.2	7.4	68,514	291,516	21.5	35.8
Georgia.....	86,815	177,032	11.7	27.6	21,110	50,114	11.5	10.7
Hawaii.....	9,542	22,744	-7.6	-30.8	5	112	-1.8	-22.2
Idaho.....	17,066	31,034	3.9	-2.3	6,480	23,029	-7.1	-13.1
Illinois.....	146,200	402,829	-2.5	27.7	60,913	352,788	4.8	4.2
Indiana.....	44,177	95,128	45.6	11.3	45,617	86,988	18.7	6.5
Iowa.....	56,020	91,894	10.0	18.1	20,801	121,777	1.6	4.4
Kansas.....	54,704	116,722	13.3	25.6	12,617	61,495	4.5	23.2
Kentucky.....	60,934	131,254	7.2	-2.6	22,942	44,551	12.6	1.5
Louisiana.....	47,085	95,248	10.3	8.6	15,876	34,288	3.0	2.6
Maine.....	11,778	35,200	3.4	7.8	6,496	23,688	3.0	5.8
Maryland.....	69,686	101,464	12.0	3.1	34,038	81,640	2.3	4.2
Massachusetts.....	103,352	397,236	-6.8	22.2	16,779	63,261	10.5	13.1
Michigan.....	251,674	727,532	3.7	116.9	51,963	193,989	8.4	12.1
Minnesota.....	74,680	258,095	5.3	26.7	28,928	108,119	2.5	11.6
Mississippi.....	6,384	42,552	3.0	4.1	4,284	23,281	2.6	-17.0
Missouri.....	61,116	105,773	14.8	26.4	23,212	100,390	1.1	1.7
Montana.....	15,411	24,958	9.0	8.4	3,731	13,866	-1.4	13.6
Nebraska.....	13,948	41,945	11.0	47.1	6,772	36,281	-3.3	-0.2
Nevada.....	(X)	(X)	(X)	(X)	4,303	19,513	6.2	13.1
New Hampshire.....	11,612	32,562	10.4	34.9	7,790	20,876	-3.1	7.3
New Jersey.....	<sup>5</sup> 138,500	250,219	2.8	9.3	53,342	223,771	3.0	15.4
New Mexico.....	4,239	27,414	1.2	17.3	4,629	29,766	0.1	5.3
New York.....	163,633	1,298,543	0.1	10.8	<sup>5</sup> 70,000	307,232	1.0	2.3
North Carolina.....	44,323	204,251	7.0	30.4	14,195	111,000	3.3	10.7
North Dakota.....	8,855	21,801	4.0	11.4	7,118	22,092	-1.1	9.4
Ohio.....	155,428	314,989	12.6	14.2	106,789	190,612	-9.3	-28.9
Oklahoma.....	26,232	64,913	22.6	23.5	15,658	109,344	-10.8	12.1
Oregon.....	62,407	91,103	32.6	36.7	19,038	87,411	-3.3	13.5
Pennsylvania.....	463,315	669,989	9.3	8.3	76,858	304,415	-0.7	11.1
Rhode Island.....	14,146	40,842	5.6	12.6	<sup>5</sup> 7,227	19,708	-1.9	2.3
South Carolina.....	24,201	106,602	4.2	33.9	20,886	31,718	88.4	25.9
South Dakota.....	537	2,504	3.2	22.4	7,118	16,061	4.8	-6.0
Tennessee.....	42,377	151,040	1.2	17.4	33,700	95,319	-19.8	10.3
Texas.....	(X)	(X)	(X)	(X)	167,025	259,422	2.4	8.0
Utah.....	14,805	24,867	10.1	1.5	3,504	16,926	3.0	5.8
Vermont.....	6,168	16,900	-3.6	27.2	6,877	18,315	2.9	10.3
Virginia.....	74,105	159,152	8.9	22.0	26,524	91,755	-1.0	1.3
Washington.....	(X)	(X)	(X)	(X)	8,460	78,112	-0.7	9.9
West Virginia.....	6,374	23,429	1.2	15.6	14,010	36,880	1.3	1.0
Wisconsin.....	55,694	251,563	3.7	32.5	22,740	99,088	0.3	2.7
Wyoming.....	(X)	(X)	(X)	(X)	9,023	29,230	15.7	37.2

Note: See appendix for compilation of factors which deserve special attention when interpreting trends in the taxes listed in this table.

NA Not available.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.

<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1.

<sup>3</sup>The Uniform Property Tax, previously a State tax, is now levied by local governments, effective July 1, 1976.

<sup>4</sup>Reflects change in collection cycle.

<sup>5</sup>Estimate; actual figures are unavailable.

## APPENDIX

### Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

#### ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

#### CALIFORNIA

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective December 1, 1975.

#### COLORADO

Alcoholic beverage sales tax. Rate increases became effective July 1, 1976.

#### CONNECTICUT

General sales and gross receipts tax. Collection of tax changed from quarterly to monthly effective January 1, 1976.

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective June 1, 1976.

Individual income tax. Tax on dividends was restored and tax rates were increased applicable to tax years beginning January 1, 1975. Also, tax rates changed from flat rate of 7 percent to sliding scale of from 1 to 9 percent applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rate increased from 8 to 10 percent applicable to tax years beginning January 1, 1975.

#### DELAWARE

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

#### DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective November 1, 1975.

Motor vehicle and operators' license tax. Increase in fees became effective November 1, 1975 and October 1, 1976.

#### FLORIDA

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 1, 1976.

#### HAWAII

Corporation net income tax. Fluctuations reflect economic conditions, especially in major industries such as sugar.

Motor vehicle and operators' license tax. State collects only motor carrier and gross weight fees. Motor vehicle registration and driver licensing activities are conducted by county governments.

#### IDAHO

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1976.

#### KANSAS

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1976.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Increase in registration fees became effective January 1, 1977.

#### LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

#### MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977.

## MARYLAND

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

## MASSACHUSETTS

General sales and gross receipts tax. Tax rate increased from 3.0 to 5.0 percent effective November 12, 1975.

Individual income tax. Tax rate increases, changes in deductions, and a 7.5 percent surtax became effective January 1, 1976.

Corporation net income tax. Tax rate increases, changes in method of computing taxes, and a 10 percent surtax became effective during the 1976 fiscal year.

## MICHIGAN

Corporation net income tax. A new corporation income tax effective January 1, 1976 replaced other business license and corporation income taxes.

## NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability effective January 1, 1976.

Corporation net income tax. Tax rate increases became effective January 1, 1976.

## NEW JERSEY

Individual income tax. Capital gains and unearned income tax was repealed and replaced by a personal income tax effective July 1, 1976.

Motor vehicle and operators' license tax. Increase in fees became effective January 1, 1976.

## NEW YORK

General sales and gross receipts tax. Collection of tax changed from quarterly to monthly effective March 1, 1976.

Corporation net income tax. Tax rate increases became effective January 1, 1976 and a 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

## NORTH CAROLINA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective October 1, 1976.

## NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Individual income tax. Changes reflect a number of modifications in the income tax law applicable to tax years beginning January 1, 1975 and economic conditions in major industries such as agriculture.

## OREGON

Alcoholic beverage sales tax. Rate increases became effective October 1, 1975.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## PENNSYLVANIA

Motor vehicle and operators' license tax. Increase in fees became effective January 1, 1976.

## RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 5.0 to 6.0 percent effective June 1, 1976.

Individual income tax. Tax rate increased from 15 to 17 percent of Federal income tax liability effective January 1, 1975.

## SOUTH CAROLINA

Alcoholic beverage sales tax. A 9 percent tax surcharge was imposed effective July 21, 1976.

## TENNESSEE

General sales and gross receipts tax. Tax rate increased from 3.5 to 4.5 percent effective April 1, 1976.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective February 1, 1977.

## UTAH

Individual income tax. Tax rates were increased effective January 1, 1975 and decreased effective January 1, 1976.

Corporation net income tax. Tax rate was reduced from 6 to 4 percent of net income effective for tax years beginning January 1, 1977.

## VIRGINIA

Alcoholic beverage sales tax. Rate increases became effective on July 1, 1976 for beer and on August 1, 1976 for other alcoholic beverages.

## WYOMING

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective March 1, 1976.

Motor vehicle and operators' license tax. Increase in fees became effective January 1, 1976.